MASS. R3.2: M92/4

Massachusetts Department of Revenue *Division of Local Services*

Frederick A. Laskey, Commissioner Joseph J. Chessey, Jr., Deputy Commissioner

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GOVERNMENT DOCUMENTS
COLLECTION

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Municipal Data Bank

An Overview

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Municipal Data Bank/Local Aid Section Overview

The Municipal Data Bank/Local Aid Section is a primary resource for financial and socioeconomic information about Massachusetts's communities. It contains information on tax rates, assessed valuations, revenues, expenditures, debt burden, and reserves reported on a series of financial documents that each of the commonwealth's 351 municipalities are required to file with the Division of Local Services (DLS). It also includes data on local aid distributions for municipalities, regional school districts and charter school districts, and cherry sheet estimates for municipalities and regional school districts. In addition, it includes demographic and economic information from the US Census Bureau and other federal and state agencies.

The Data Bank/Local Aid Section, a section of the Division's Municipal Data Management and Technical Assistance Bureau, has the following goals:

- Provide municipalities with a tool for budgeting and forecasting
- Centralize storage and access to data
- Encourage fair comparisons between municipalities
- Improve accountability to the public
- Help officials identify existing trends and anticipate problems

Standard reports have been developed to respond to the most common inquires. The Data Bank/Local Aid Section staff also develops specialized reports and analyses in response to requests from state and local officials, government agencies, non-profit research organizations, and other people with questions about Massachusetts' cities and towns. Both standard and specialized reports can be produced on diskettes, e-mailed, or in printed reports. In addition, most standard and specialized reports can be downloaded or printed from the Division's website. There is no charge to public officials for either standard or specialized reports.

As you read this booklet, please consider the different ways in which the various data bases and reports may be of benefit to you. For those submitting written requests, a copy of the Municipal Data Bank Request Form is on the last page of this booklet.

The Data Bank/Local Aid Section and Division staff are ready to assist you if you need help finding information on the web site or if you want to formulate a request for printed material. Requests may be made over the phone by calling one of the individuals listed on the previous page, in writing by mail to Municipal Data Bank, PO Box 9490, Boston, MA 02205, or by fax at (617) 626-2330.

Data Descriptions

Financial information in the Municipal Data Bank/Local Aid Section is grouped by source document. Demographic information is grouped separately. A brief description of information in each of these categories follows:

Schedule A: Actual Revenues and Expenditures in Each Fiscal Year

Based upon the Uniform Municipal Accounting System (UMAS), revenues and expenditures are reported for general, special revenue, capital project, enterprise and trust funds.

Revenues are broken into categories such as taxes, penalties and interest, charges for services, licenses and permits, special assessments, fines, earnings on investments, and intergovernmental receipts.

Expenditure data is submitted in extensive detail. For analytic purposes, they are often aggregated into the following functional categories:

- General Government
- Education
- Police Health and Welfare
- Culture and Recreation
- Fire
- Other Public Safety
- Debt Service
- Highways
- Intergovernmental
- Other Public Works
- Fixed Costs

All of these categories can be further broken down into the separate departments that comprise them. Health and Welfare, for example, is made up of:

- Health Inspection
- Medical Facilities
- Special Programs
- Health Center
- Council on Aging
- Public Assistance
- Nursing Services
- Youth Services
- Other Clinical Services
- Mental Health Clinic
- Veterans' Services
- Dental Clinic

At the most specific level of detail, any of these departments can be broken down by the following spending objects:

- Personal Services
- Out of State Travel
- Debt Service
- Purchase of Services
- Court Judgments
- Other Capital Outlay
- Intergovernmental
- Construction
- Supplies
- Other Charges & Expenditures

Any of these levels of detail can be provided upon request.

***Tax Rate Recapitulation: Current Year* Estimated Spending and Revenue**

- Planned appropriations for local and other purposes, state and county charges, and overlays for abatements and exemptions.

- Anticipated revenues from state aid, local receipts, free cash, and other sources, including a detailed breakdown of local receipts.

- Calculation of tax levies including assessed values, tax rates and resulting tax levies broken down by property class {residential, open space, commercial, industrial, and personal).

Proposition 2½

- Components of the calculation of levy limits including new growth, overrides, ceilings, and debt and capital exclusions.

- Results of votes for or against overrides and exclusions.

- Excess levy and override capacity for every community in the state.

Property Tax Base: Parcel Counts and Property Values

- Parcel counts and assessed valuations broken down by "usage" within property class (such as single-family residential, condominiums, etc.).

- Average single family tax bills for every community.

- Biennial "equalized" valuations used to estimate aggregate full market value of all property in each community.

- New Growth listing the dollar value of property added to the tax rolls from FY91 to date.

Estimated and Actual State Aid

- Estimated cherry sheet receipts from the state, by account, for municipalities and regional school districts, as shown on each year's cherry sheets.

- Estimated and actual cherry sheet assessments for programs such as government employees' health insurance, mosquito control, planning agencies, regional transportation authorities, and other categories.

- Distribution summary including a record of each quarterly local aid distribution payment by program from FY93 to the present.

Socioeconomic Data

Obtained from the U.S. Census Bureau and various state agencies, this data set contains the following information:

- Total population by community, 1970 to present
- Per Capita Income, 1979 to 1989
- Labor Force and Employment Rates, 1984 to present
- Number of Registered Voters – in fall state primary elections by party affiliation, 1982 to present
- Number of School Children – attending public schools, by grade level, 1980 to present
- Number of Births, 1980 to present
- Population by Age Group, 1970 -1990
- Land Area and Population Density
- Registered Motor Vehicles by Vehicle Type, 1987 to present
- Household Structure

Community Trend Analysis and Profiles

These reports are one-page profiles of a community's financial and socioeconomic information.

They allow officials to review a community's data quickly. The following list includes names and brief descriptions of the most common of these reports:

- At a Glance. This report (the most popular) is designed to allow the user to get an overall picture of the focus community. This very popular report is now available on the DLS website. A comparative form of the At-A-Glance report is also available on the web site.

- Demographic profile. A historical profile of a community's demographic data.

- Property Tax Trends. This report, using the data as reported on the Tax Recapitulation Sheet, shows a historical view of those data elements pertaining to the budget and tax rating setting process.

- State Aid Analysis. This trend report reviews a community's state aid, as distributed by Cherry Sheet program.

- Expenditure by Function -This five year analysis shows a dollar and percentage change in a community's expenditures by major functional category.

- Levy Limit Components. Proposition 2½ governs the annual increases in the tax levy limit. This report is an analysis of the building blocks of the levy limit.

- Revenue and Expenditure Profile -This a single year profile of the actual revenues and expenditures by the various funds available to communities.

- Estimated vs. Actual Local Receipts -This is a three year analysis of locally generated revenues. It compare~ the estimates used to set the tax rate with the actual collections.

- Municipal Revenue Growth Factor- With the passage of Education Reform in 1993, municipalities are required to devote a percentage of new revenues to school spending. This report shows the components used in developing this percentage.

- Appropriations and Revenues -This is a five year review of the budgeted revenues and appropriations used in the setting of the tax rate.

Individual Report: Demographic Profile

DIVISION OF LOCAL SERVICES
MUNICIPAL DATA BANK

DEMOGRAPHIC PROFILE OF PRINCETON

Population

1970	1,681	1993	3,329
1980	2,425	1994	3,424
1990	3,189	1995	3,301
1992	3,252	1996	3,331
% CHG 90 TO 96	2.4		

Age of Population

Age Groups	1970	1980	1990	% Chg 80-90
0 - 4 Years	158	188	249	32.4
5 - 19	560	652	753	15.5
20 - 59	790	1,351	1,867	38.2
60 - 74	131	180	223	23.9
75 +	42	54	97	79.6

Labor Force & Unemployment Rates

CY	Labor Force	% Unemp	State Average % Unemployed
85	1,330	2.0	316
92	1,805	5.2	333
93	1,915	4.9	354
94	1,945	4.4	363
95	1,976	4.4	370

Public School Attending Children & Births

CY	Births	K - 6	% of Total	7 - 12	% of Total	Total
87	54	316	57.9	230	42.1	546
89	51	333	60.2	220	39.8	553
91	37	354	63.3	205	36.7	559
93	39	363	61.8	224	38.2	587
94	50	370	60.6	241	39.4	611
% Chg 87-95		19.0		7.8		14.3

Income Per Capita

CY	Total	State Average
1979	8,917	7,457
1981	10,952	9,728
1983	12,199	11,440
1985	14,599	12,510
1987	17,358	14,389
1989	21,386	17,224

Number of Registered Voters

	Democrats	Republicans	Unenrolled	Total
1986	312	359	1,044	1,715
1988	359	402	1,030	1,791
1990	375	441	1,175	1,991
1994	375	475	1,111	1,961
1994	382	459	1,183	2,024
1996	385	448	1,245	2,078

1990 Median Income

Type	Total	State
Households		
Number	1,061	2,247,110
Income	52,708	36,952
Family		
Number	901	1,514,746
Income	55,143	44,367
Non-Family		
Number	160	732,364
Income	24,875	20,802

1990 Household Type

Type	Persons
Family Householders	2,983
Householder / Spouse	1,712
Children	1,177
Other	94
Non-Family Households	206
Single Person	119
Multiple Person	87
Group Quarters	0
Institutionalized	0
Non Institutionalized	0

SOURCES: Population, Income Per Capita, Rent and Household Data - U.S. CENSUS BUREAU; Labor Force and Unemployment Rates - MASS DEPT OF EMPLOYMENT AND TRAINING; School Attending Children - MASS DEPT OF EDUCATION; Births - MASS DEPT OF PUBLIC HEALTH; Registered Voters - SECRETARY OF THE COMMONWEALTH
NOTES: 1970, 1980, & 1990 population counts and 1979 & 1989 Income Per Capita are actuals; other years are estimates
School Attending Children are January 1 Headcounts; Births occurred during entire year.
MAP002

Massachusetts Department of Revenue
Division of Local Services

General Fund Expenditures By Function
FY94 Thru FY98

CITY OF QUINCY

	FY94	FY95	% CHG 94-95	FY96	% CHG 95-96	FY97	% CHG 96-97	FY98	% CHG 97-98
General Goverment	4,268,829	4,669,258	9.4	4,839,186	3.6	5,377,644	11.1	5,267,606	-2.0
Police	12,133,101	12,200,506	0.6	13,600,492	11.5	14,796,769	8.8	15,291,527	3.3
Fire	10,292,635	10,820,213	5.1	12,020,275	11.1	12,100,706	0.7	12,686,033	4.8
Other Public Safety	697,942	1,464,643	109.9	1,773,973	21.1	1,922,427	8.4	1,979,048	2.9
Education	39,725,353	42,003,898	5.7	45,253,702	7.7	48,082,373	6.3	50,110,319	4.2
Highways	5,390,104	4,607,709	-14.5	6,627,551	43.8	5,118,000	-22.8	5,312,242	3.8
Other Public Works	7,920,650	7,947,980	0.3	8,833,659	11.1	7,864,677	-11.0	8,413,905	7.0
Health and Welfare	711,820	738,183	3.7	727,040	-1.5	870,988	19.8	1,101,966	26.5
Culture and Recreation	2,554,606	2,781,428	8.9	3,330,831	19.8	3,726,806	11.9	3,701,668	-0.7
Debt Service	6,427,839	4,640,783	-27.8	5,893,034	27.0	6,121,150	3.9	7,071,042	15.5
Fixed Costs	26,360,018	27,658,186	4.9	27,795,251	0.5	27,722,984	-0.3	28,997,314	4.6
Intergovermental	16,560,280	16,964,900	2.4	17,579,720	3.6	17,809,814	1.3	18,642,078	4.7
Other Expenditures	508,510	2,942,245	478.6	564,238	-80.8	813,054	44.1	641,483	-21.1
Total Expenditures	133,551,687	139,439,932	4.4	148,838,952	6.7	152,327,392	2.3	159,216,231	4.5

Functional Percentages of the Total

	FY94	FY95	FY96	FY97	FY98
General Goverment	3.2	3.3	3.3	3.5	3.3
Police	9.1	8.7	9.1	9.7	9.6
Fire	7.7	7.8	8.1	7.9	8.0
Other Public Safety	0.5	1.1	1.2	1.3	1.2
Education	29.7	30.1	30.4	31.6	31.5
Highway	4.0	3.3	4.5	3.4	3.3
Other Public Works	5.9	5.7	5.9	5.2	5.3
Health and Welfare	0.5	0.5	0.5	0.6	0.7
Culture and Recreation	1.9	2.0	2.2	2.4	2.3
Debt Service	4.8	3.3	4.0	4.0	4.4
Fixed Costs	19.7	19.8	18.7	18.2	18.2
Intergovermental	12.4	12.2	11.8	11.7	11.7
Other Expenditures	0.4	2.1	0.4	0.5	0.4

Form Map004

Municipality DEDHAM **DOR CODE** 73

Program	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	Total Change (%)
Education								
Chapter 70	1,510,271	1,713,896	1,921,271	2,129,546	2,410,146	2,834,496	3,341,646	**121.26%**
School Transportation Programs	103,391	125,105	107,860	98,341	126,860	110,020	109,762	**6.16%**
School Construction	38,167	38,167	38,167	38,167				
Retired Teachers Pension								
Tuition of State Wards	1,844	2,518	3,282	5,289	10,935			
Racial Equality								
School Lunch	6,821	6,514	6,042	5,809	5,739	4,893	4,505	**-33.95%**
Other Education								
General Government								
Lottery	1,207,950	1,350,009	1,465,064	1,620,155	1,780,162	1,968,794	2,122,589	**75.72%**
Additional Assistance	1,950,847	1,950,847	1,950,847	1,950,847	1,950,847	1,950,847	1,950,847	**0.00%**
Highway Fund	177,858	177,858	177,858	177,858	177,858	177,858	177,858	**0.00%**
Local Share of Racing Taxes								
Regional Public Libraries								
Police Career Incentives	169,995	168,493	161,028	222,635	274,573	259,321	276,519	**62.66%**
Urban Renewal Projects								
Veterans' Benefits	28,127	26,549	37,559	33,784	48,518	22,410	15,196	**-45.97%**
Exemptions Vets Blind_ Surv Spouse	16,339	16,836	15,218	40,914	38,036	39,909	37,456	**129.24%**
Exemptions_ Elderly	47,268	47,288	46,623	47,206	47,238	47,216	47,210	**-0.12%**
State Owned Land								
Public Libraries	20,892	20,043	19,394	20,460	21,451	30,721	30,479	**45.89%**
Other General Government								
Total Estimated Receipts	**5,279,770**	**5,644,123**	**5,950,213**	**6,391,011**	**6,892,363**	**7,446,485**	**8,114,067**	

COMMUNITY COMPARISON CRITERIA

JUR CDE	MUNICIPALITY	C T	O C	K CNTY CDE	FY96 SCH STR	1999 POPULATION	1989* INCOME PER CAP	1998** EQ VALUE PER CAP	LAND SQUARE MILES	PUBLIC ROAD MILEAGE 1999	OPERATING BUDGET FY00	NEXT CERT YR	FY00 TOTAL PARCELS
015	ATHOL	T	5	0365	4	11420	12,444	31,654	32.34	96.45	10,724,745	01	4,979
024	BELCHERTOWN	T	3	0359	1	12193	15,493	51,153	52.52	118.85	26,670,034	00	5,392
083	EAST BRIDGEWATER	T	3	0363	1	12825	15,056	51,535	17.29	41.79	26,922,768	01	5,186
186	MILLBURY	T	5	0365	1	12405	15,474	46,321	15.84	65.73	19,677,306	00	4,690
227	PALMER	T	5	0358	1	11824	14,648	48,175	31.43	86.69	27,267,359	02	5,423
280	SPENCER	T	5	0365	4	12479	14,222	39,530	33.15	94.33	11,723,752	01	4,608

COMPARISON REPORT; REVENUE COMPONENTS

		TAX LEVY	STATE AID	LOCAL RECEIPTS	ALL OTHER	TOTAL RECEIPTS	AS PERCENT OF TOTAL: TAX LEVY	STATE AID	LOCAL RECPTS	ALL OTHER
ANDOVER	96 009	50,284,408	4,714,151	13,081,161	826,683	68,906,403	73.0	6.8	19.0	1.2
	97 009	52,665,286	5,752,761	13,784,620	2,584,967	74,787,634	70.4	7.7	18.4	3.5
	98 009	54,960,204	7,799,950	14,652,388	999,377	78,411,919	70.1	9.9	18.7	1.3
	99 009	58,081,474	8,513,792	15,463,910	4,146,392	86,205,568	67.4	9.9	17.9	4.8
	00 009	61,739,103	9,473,948	17,044,938	4,390,568	92,648,557	66.64	10.23	18.4	4.7
BRAINTREE	96 040	36,621,666	9,445,680	14,240,902	2,375,632	62,683,880	58.4	15.1	22.7	3.8
	97 040	38,118,244	10,050,526	16,336,585	4,425,116	68,930,471	55.3	14.6	23.7	6.4
	98 040	40,420,594	10,601,788	17,502,448	3,875,092	72,399,922	55.8	14.6	24.2	5.4
	99 040	42,571,142	11,374,361	20,352,240	2,915,147	77,212,889	55.1	14.7	26.4	3.8
	00 040	44,840,050	12,424,351	18,484,633	5,026,942	80,775,977	55.5	15.4	22.8	6.2
MARLBOROUGH	96 170	40,879,473	8,333,540	11,949,186	573,063	61,735,262	66.2	13.5	19.4	0.9
	97 170	42,280,927	8,912,143	13,840,667	662,142	65,695,879	64.4	13.6	21.1	1.0
	98 170	44,735,681	9,630,008	13,338,012	704,904	68,408,605	65.4	14.1	19.5	1.0
	99 170	48,219,968	10,753,877	15,359,021	1,957,931	76,290,797	63.2	14.1	20.1	2.6
	00 170	51,490,786	13,339,595	15,001,702	1,205,528	81,037,611	63.5	16.5	18.5	1.5

FREE CASH AND STABILIZATION FUND AS % OF BUDGET

		TOTAL BUDGET	FREE CASH	FREE CASH AS % OF BUDGET	STABILIZATION FUND	STABILIZATION FUND AS % OF BUDGET
GREENFIELD	96 114	30,852,013	113,426	0.37		
	97 114	31,363,891	319,406	1.02	129,411	0.41
	98 114	33,852,199	1,621,374	4.79	389,222	1.15
	99 114	40,154,319	125,964	0.31	434,697	1.13
	00 114	38,366,440	748,959	1.95		
LYNNFIELD	96 164	19,309,078	1,484,886	7.69	980,666	5.08
	97 164	20,152,989	1,680,845	8.34	1,029,595	5.11
	98 164	20,927,424	1,532,144	7.32	402,632	1.92
	99 164	22,208,380	1,019,871	4.59	421,498	1.83
	00 164	23,038,007	1,258,534	5.46		
PLYMOUTH	96 239	100,858,350	6,657,859	6.60	7,810,759	7.74
	97 239	102,085,370	3,419,682	3.35	9,577,355	9.38
	98 239	103,053,901	3,387,865	3.29	10,764,309	10.45
	99 239	110,989,158	2,487,223	2.24	12,795,685	10.82
	00 239	118,256,978	2,507,151	2.12		

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* AVERAGE SINGLE-FAMILY TAX BILLS

Blanks indicate non-reporting or residential exemptions

MUNICIPALITY	CODE.	ASSESSED VALUE	PARCELS	AVERAGE VALUE	TAX RATE	AVG SINGLE FAMILY TAX BILL	HI-LO RANK IN TAX BILL	N OF CITIES AND TOWNS INCLUDED	STATE MEDIAN
NORTH ATTLEBORO	FY96 211	751,241,700	5,420	138,605	14.58	2,021	156	340	1,959
	FY97 211	775,916,000	5,545	139,931	15.03	2,103	155	340	2,031
	FY98 211	797,894,900	5,649	141,245	15.41	2,177	163	340	2,121
	FY99 211	879,026,600	5,752	152,821	14.51	2,217	166	340	2,191
	FY00 211	905,816,800	5,844	154,999	14.88	2,306	169	340	2,297
OTIS	FY96 225	195,956,800	1,357	144,404	7.40	1,069	325	340	1,959
	FY97 225	198,036,200	1,359	145,722	7.48	1,090	325	340	2,031
	FY98 225	189,585,800	1,361	139,299	8.54	1,190	325	340	2,121
	FY99 225	190,401,200	1,362	139,795	8.95	1,251	323	340	2,191
	FY00 225	192,813,700	1,373	140,432	9.08	1,275	322	340	2,297
WESTON	FY96 333	1,733,249,500	3,208	540,290	12.58	6,797	1	340	1,959
	FY97 333	1,763,696,600	3,229	546,205	12.94	7,068	1	340	2,031
	FY98 333	1,801,298,600	3,254	553,564	13.37	7,401	1	340	2,121
	FY99 333	2,170,585,200	3,284	660,958	11.73	7,753	1	340	2,191
	FY00 333	2,223,783,700	3,301	673,670	11.97	8,064	1	340	2,297

EXCESS LEVY AND OVERRIDE CAPACITY

		(A) LIMIT W/O DEBT CPTL EXCLUSION	(B) MAXIMUM LEVY LIMIT	(C) TOTAL TAX LEVY	(D) EXCESS CAP-ACITY (B-C)	EXCESS % OF MAXIMUM (D/B)	(E) TAX LEVY CEILING	(E-A) OVERRIDE CAPACITY	TAX LEVY AS % OF FULL VALUE
BELMONT	96 026	32,281,595	33,188,455	33,186,674	1,781	0.01	58,925,203	26,643,608	1.41
	97 026	33,368,917	35,174,450	34,116,954	1,057,496	3.01	60,319,933	26,951,016	1.41
	98 026	34,506,157	35,750,974	34,835,869	915,105	2.56	61,721,950	27,215,793	1.41
	99 026	35,717,014	37,158,958	36,470,620	688,338	1.85	66,262,028	30,545,014	1.38
	00 026	37,045,799	38,306,493	37,344,119	962,374	2.51	75,779,462	38,733,663	1.23
CHESTER	96 059	944,328	967,172	967,074	98	0.01	1,719,549	775,221	1.41
	97 059	973,082	1,010,649	1,010,634	15		1,677,680	704,598	1.51
	98 059	1,015,580	1,060,193	1,060,063	130	0.01	1,663,627	648,047	1.59
	99 059	1,054,148	1,076,582	1,076,076	506	0.05	1,677,175	623,027	1.60
	00 059	1,105,429	1,113,385	1,080,939	32,446	2.91	1,721,241	615,812	1.57
MONROE	96 190	379,062	379,062	223,917	155,145	40.93	440,781	61,719	1.27
	97 190	389,148	389,148	221,307	167,841	43.13	444,035	54,887	1.25
	98 190	399,751	399,751	242,692	157,059	39.29	493,277	93,526	1.23
	99 190	410,507	410,507	252,930	157,577	38.39	494,004	83,497	1.28
	00 190	420,932	420,932	261,127	159,805	37.96	489,003	68,071	1.33

..... END REPORT .....

.DATE 10 JAN 01 09:39:01 RID 414B 10 JAN 01 LCL40
.ASSESSED VALUES BY CLASS

MUNICIPALITY	FY	JDC	Residential	Open Space	Commercial	Industrial	Personal Property	Total	Columns # 1 - 2 % Tot	Columns # 3-4-5 % Tot.
BARNSTABLE	96	020	3,781,296,100		571,083,000	47,037,500	137,995,800	4,537,412,400	83.3	16.7
	97	020	3,820,655,900		570,581,700	48,109,500	134,418,700	4,573,765,800	83.5	16.5
	98	020	4,062,527,700		596,550,500	46,262,000	146,130,240	4,851,470,440	83.7	16.3
	99	020	4,095,752,800		586,164,400	46,692,100	147,540,450	4,876,149,750	84.0	16.0
	00	020	4,175,979,952		577,964,328	45,719,420	168,311,920	4,967,975,620	84.1	15.9
FALMOUTH	96	096	3,200,472,555	1,065,800	227,835,095	20,066,000	78,704,802	3,528,144,252	90.7	9.3
	97	096	3,230,253,632	1,112,600	224,153,868	20,353,600	82,386,945	3,558,260,645	90.8	9.2
	98	096	3,276,511,234	1,139,900	224,472,966	20,233,500	82,793,968	3,605,151,568	90.9	9.1
	99	096	3,607,327,855	1,214,900	270,483,645	21,825,700	88,605,485	3,989,457,585	90.5	9.5
	00	096	3,729,533,095	1,118,500	273,972,705	23,312,600	87,374,416	4,115,311,316	90.7	9.4
PLYMOUTH	96	239	1,926,500,606	527,000	247,939,199	232,590,300	649,164,872	3,056,721,977	63.0	37.0
	97	239	1,966,954,256	527,000	254,706,365	233,451,000	668,808,070	3,124,446,691	63.0	37.0
	98	239	2,009,742,588	533,800	262,306,307	230,953,200	666,498,671	3,170,034,566	63.4	36.6
	99	239	2,316,648,360	602,000	318,843,358	250,867,400	746,334,505	3,633,295,623	63.8	36.2
	00	239	2,724,943,866	642,200	332,074,997	232,111,714	819,746,919	4,109,519,696	66.3	33.7

TAX LEVIES BY CLASS

			RESIDENTIAL	OPEN SPACE	COMMERCIAL	INDUSTRIAL	PERSONAL PROPERTY	TOTAL	COLUMN # (1-2) PERCENT	COLUMN # (3-4-5) OF TOTAL
HULL	96	142	10,726,254		578,153		273,289	11,577,696	92.6	7.4
	97	142	11,299,581		579,844		293,850	12,173,274	92.8	7.2
	98	142	11,876,551		547,929		286,452	12,710,931	93.4	6.6
	99	142	12,534,392		582,921		282,726	13,400,038	93.5	6.5
	00	142	13,510,008		516,182		263,640	14,289,830	94.5	5.5
MARBLEHEAD	96	168	23,148,715		1,185,715	143,210	164,914	24,642,554	93.9	6.1
	97	168	24,415,634		1,211,325	161,759	168,855	25,957,573	94.1	5.9
	98	168	25,448,966		1,255,028	166,815	177,930	27,048,739	94.1	5.9
	99	168	26,370,898		1,263,960	162,827	191,178	27,988,864	94.2	5.8
	00	168	27,495,625		1,294,754	173,315	192,436	29,156,130	94.3	5.7
SCITUATE	96	264	19,396,601		948,548	60,319	280,740	20,686,208	93.8	6.2
	97	264	20,274,574		911,655	51,505	268,822	21,506,557	94.3	5.7
	98	264	21,184,806		942,893	52,863	277,555	22,458,117	94.3	5.7
	99	264	22,436,625		979,682	55,229	291,913	23,763,449	94.4	5.6
	00	264	23,409,949		966,510	55,425	278,147	24,710,031	94.7	5.3

..... END REPORT .....

Massachusetts Department of Revenue
Division of Local Services
Municipal Revenue Growth Factor (MRGF) Calculation, FY2001
ACTON

1. LEVY LIMIT BASE

	AMOUNT
FY2000 Levy Limit Prior to Exclusions	34,450,024
Impact of FY1994-FY2000 Overrides on FY2000 Limit	
FY2000 Limit Adjusted for Overrides	34,450,024

2. INCREASE IN LEVY LIMIT GROWTH DUE TO NEW GROWTH

Fiscal Year	Levy Limit Without Exclusions, Overides	CH 653	Certified New Growth	New Growth Adjusted for 653	Percentage of Previous Year's Limit
FY1995	26,505,517				
FY1996	27,875,994		707,839	707,839	2.67%
FY1997	29,463,107		890,213	890,213	3.19%
FY1998	31,068,805		869,120	869,120	2.95%
FY1999	32,647,349		801,824	801,824	2.58%
FY2000			986,491	986,491	3.02%

Average of Last Three Years	2.85%
Lowest Three of Last Four Years	2.85%
Maximum, Last Three Years	3.02%
Average of Two Smaller Years	2.77%
Difference, Maximum Minus 2 Yr Average	0.25%
Percent Increase In New Growth for MRGF	**2.85%**

3. CHANGE IN REVENUE SHARING

	Fiscal Year 2000 Cherry Sheet	Fiscal Year 2001 Estimates
Additional Assistance	37,368	33,631
Lottery	1,220,536	1,322,758
State Owned Land	75,513	90,616
TOTAL	**1,333,417**	**1,447,005**

4. RECURRING LOCAL RECEIPTS

	FY1999 Budget	FY2000 Budget
Motor Vehicle Excise	2,227,000	2,285,000
Other Excise		
Penalties and Interest	158,339	108,702
Payments in Lieu	11,235	12,316
Fines and Forfeits	82,103	90,028
Investment Income	398,000	465,378
Miscellaneous		
TOTAL	**2,876,677**	2,961,424

5. SUMMARY

	Amount	Pct Chg
FY2000 MRGF Levy Limit	34,450,024	
FY2000 General Revenue Sharing	1,333,417	
FY1999 Budgeted Recurring Local Receipts	2,876,677	
Total Base Municipal Revenues	**38,660,118**	
FY2001 Estimated Levy Ceiling	50,093,075	
FY2000 Levy Limit * 1.025	35,311,275	
FY2001 Estimated New Growth	981,826	
FY2001 Estimated Levy Limit	**36,293,101**	5.35
FY2001 General Revenue Sharing	1,447,005	8.52
FY2000 Budgeted Recurring Local Receipts	2,961,424	2.95
Total Estimated Current Municipal Revenues	**40,701,530**	
Change, Base to Current Revenues	2,041,412	5.28
FY2001 Municipal Revenue Growth Factor		4.72 *

*FY2001 MRGFs were capped by statute at 4.72%, representing the estimated percentage increase in FY2001 Chapter 70.

Community Comparisons

- Comparative reports allow users to compare data for their community with data for similar communities. Requesters may either choose the municipalities they would like to include or ask the Data Bank staff to choose them. Data Bank staff can generate reports comparing communities on any element in our database or they can use the "Kind of Community" classifications developed by the Massachusetts Department of Education in 1984. The following are samples of the most requested comparative reports:

- Comparison Criteria Report – this report is used to select similar communities.

- Revenue Components – compares communities by the major sources of budgeted revenues.

- Free Cash and Stabilization Fund Trends – this report looks at the reserves of a community. This information offers a look at other sources of revenue available to communities.

- Average Single Family Tax Bill Trends – this is one of the Data Bank's most popular reports. It shows the property tax burden on single family home owners.

- Excess Capacity – this report is a historical report comparing actual levy to the Proposition 2 1/2 Levy Limit. In addition, this report analyzes the amount available in override capacity.

- Assessed Values by Class – this is a historical review of changes in property values by classification type across communities.

- Tax Levies by Class Similar to Assessed Values by Class – this is a historical review of property tax levies by property classification.

- Expenditures by Function – this report compares spending patterns of selected communities. It is a four-page report showing expenditures by functional category in whole dollars, per capita dollars and percentage of total expenditures.

Additional Reports & Web Files

Community Profiles and Trend Analysis

Expenditure Trends by Department – breaks down the general spending areas shown on the Expenditure Trends by Function report into the separate departments comprising each function. For example, the "Health and Welfare" category is broken down into Health Inspection, Council on Aging, Veterans' Services, and eleven other departments.

Community Comparisons

Average Tax Rate -Shows the rate for each class and the overall "average" rate calculated by dividing the total assessed value by the total levy.

Population Trends -Reports actual census counts and biennial estimates.

New Growth -Shows dollar value of property added to the tax rolls, plus the annual amounts that are added to the levy limit, including the amounts reported retroactively.

School-Attending Children and Births -Includes January 1 head counts of resident school children in public school, as well as the number of births to residents, for each year going back to 1980.

Other Standard Reports

Price Indices -The "CPI" as well as the "State and Local Government Price Deflator" are updated annually and made available for analysis of trends in "constant" dollars.

Proposition 21/2 Referenda Votes -Lists all the results of Proposition 21f2 referenda votes.

Web File Downloadable Spreadsheets

Spreadsheet containing current and historical socioeconomic, financial, budget, property tax and assessment data for all 351 cities and towns are available for downloading.

Massachusetts Department of Revenue
Division of Local Services
Municipal Databank/Local Aid Section

December 12, 2000

US DEPT OF COMMERCE, BUREAU OF ECONOMIC ANALYSIS
STATE AND LOCAL GOVERNMENT IMPLICIT PRICE DEFLATOR

Year	Q1	Q2	Q3	Q4	Annual	Annual %Chg
1980	57.30	58.90	60.50	62.00	59.70	
1981	63.90	65.20	66.10	67.10	65.60	9.88
1982	68.30	69.40	70.50	71.40	69.90	6.55
1983	72.10	72.80	73.50	74.20	73.10	4.58
1984	75.30	76.00	76.80	77.50	76.40	4.51
1985	78.40	79.20	79.80	80.60	79.50	4.06
1986	80.70	81.00	81.70	82.90	81.60	2.64
1987	83.80	84.70	85.50	86.10	85.00	4.17
1988	86.70	87.30	87.80	88.30	87.50	2.94
1989	89.20	90.10	90.80	91.90	90.50	3.43
1990	93.30	94.20	95.30	96.80	94.90	4.86
1991	97.10	97.60	98.20	98.60	97.90	3.16
1992	99.00	99.90	100.20	100.90	100.00	2.15
1993	101.70	102.40	102.70	103.70	102.50	2.50
1994	103.90	104.30	105.20	105.90	104.80	2.24
1995	107.00	108.00	108.50	109.00	108.10	3.15
1996	100.00	102.58	104.28	107.05	103.48	-4.28
1997	101.90	102.25	102.71	103.46	102.58	-0.87
1998	103.60	103.97	104.54	105.00	104.28	1.65
1999	107.05	106.60	107.59	108.51	107.44	3.03
2000	110.02	111.04	111.89			

US DEPT OF LABOR, BUREAU OF LABOR STATISTICS
CONSUMER PRICE INDEX FOR ALL URBAN CONSUMERS, BOSTON

Jan	Mar	May	Jul	Sep	Nov	Annual	Annual %Chg
78.2	80.6	81.5	82.9	84.1	85.6	82.6	
88.2	90.2	90.7	91.6	93.9	94.3	91.8	11.14
94.3	92.8	93.8	96.1	97.3	98.1	95.5	4.03
98.7	98.6	99.1	99.7	100.2	101.4	99.8	4.50
102.3	103.9	104.3	104.9	105.8	105.9	104.7	4.91
106.5	108.2	108.4	109.3	110.5	112.0	109.4	4.49
112.5	111.8	111.0	111.3	112.9	113.3	112.2	2.56
114.6	115.9	115.3	116.3	119.5	119.9	117.1	4.37
120.1	122.1	123.1	123.8	126.2	127.4	124.2	6.06
129.0	129.7	130.5	130.3	132.2	134.3	131.3	5.72
136.0	136.3	136.6	137.6	141.3	143.7	138.9	5.79
143.8	143.9	143.5	145.1	146.3	146.6	145.0	4.39
146.3	147.9	147.5	148.9	149.4	150.4	148.6	2.48
151.9	154.1	151.9	152.5	152.0	154.5	152.9	2.89
153.6	155.0	153.6	153.9	155.7	156.7	154.9	1.31
158.0	158.4	157.7	157.8	158.6	160.3	158.6	2.39
162.2	162.8	161.8	162.0	163.5	166.3	163.3	2.96
167.7	168.1	166.7	167.1	167.8	169.4	167.9	2.82
171.2	171.3	170.9	170.7	172.1	173.3	171.7	2.30
174.1	174.8	174.2	175.3	176.8	179.2	176.0	2.50
180.2	182.8	181.7	183.2	184.3			

PROPERTY TAX RELATED FILES

Assessed values by class, FY89 through FY99 Asva8999.xls	Assessed values by class, FY2000 Asva00.xls
Average single family tax bills and values, FY88 through FY99 Bill8899.xls	Average single family tax bills and values, FY00 Bill00.xls
Equalized valuations, 1976 through 1998 Eqv7698.xls	Preliminary Equalized Valuations 2000 Eqv00.xls
Levies by class, FY89 through FY99 Lvcl8799.xls	Levies by class, FY2000 Lvcl00.xls
Motor vehicle excise trends, FY80 through FY99 Mvexcise.xls	Estimated Motor vehicle excise, FY2000 Mvexcise00.xls
Parcel counts by class and usage code, FY86 through FY99 Prcl8699.xls	Parcel counts by class and usage code, FY2000 Prcl00.xls
Tax rates by class, FY87 through FY99 Txrt8799.xls	Tax rates by class, FY00 Txrt00.xls

PROPOSITION 2 1/2 LEVY LIMIT CAPACITY AND REFERENDA VOTES

Excess and override capacity, FY85 through FY99 Excp8599.xls	Excess and override capacity, FY2000 Excp00.xls
New growth applied to the levy limit, FY92 through FY99 Grow9299.xls	New growth applied to the levy limit, FY2000 Grow00.xls
Capital exclusion votes, FY88 through FY99 Cap8899.xls	Override votes, FY90 through FY2000 Over9000.xls
Debt Exclusions Votes, FY82 to FY2000 DebtEx.xls	

DEBT AND OTHER FINANCIAL INDICATORS

Free cash FY81 through FY99 Fc8199.xls	Free cash FY2000 Fc00.xls
Free cash and Stabilization fund balances as percentage of budget, FY87 through FY99 Stab8799.xls	Bond ratings FY86 through FY00 Bond8600.xls
Overlay reserves as percentage of tax levy, FY88 through FY99 Ovly8899.xls	Overlay reserves as percentage of tax levy, FY2000 Ovly00.xls
Long Term Debt, FY87 through FY97 Ltd8797.xls	Long Term Debt, FY98 Ltd98.xls
Long Term Debt, FY99 Ltd99.xls	Debt Service Analysis, FY87 through FY98 DebtS8798.xls
Debt Service Analysis, FY99 DebtS99.xls	Outstanding debt as of June 30 each fiscal year, FY87 through FY98 Debt8798.xls

SOCIOECONOMIC

Frequently used criteria for selecting comparable communities Some of the indicators used in the above file are: *Kind of Community, population, income per capita, equalized valuation per capita, budget, road mileage, geographical area, certification year, total parcels*

904b.xls

Population data, counts and estimates 1970 through 1999 Pop7099.xls	Number of resident births and school attending children, 1980 to 1997 Birthsac.xls
Labor force and unemployment rates 1987-1998 Labr8798.xls	Census Bureau Per Capita Income by community, 1979 through 1989 Inc7989.xls

Two inflation indices:
State and Local Government Implicit Price Deflator from the U.S. Department of Commerce and the Consumer Price Index from the U.S. Dept. of Labor. Officials looking at changes in budgets, revenues, or other factors may want to consider using this to present data in "constant dollars" over multiple years.

Inflaidx.xls

Registered motor vehicles, 1987 through 1998 Rmv8798.xls	Registered motor vehicles,1999 Rmv99.xls
Number of registered voters by party affiliation, 1982 through 1992 Vote8292.xls	Number of registered voters by party affiliation, 1994 through 1996 Vote9496.xls

STATE AID TO MUNICIPALITIES AND REGIONAL SCHOOL DISTRICTS

Cherry sheet city, town and regional school districts, FY01 receipts and assessments Cs01.xls	Cherry sheet city, town and regional school districts, FY00 receipts and assessments Cs00.xls
Cherry sheet city, town and regional school districts, FY99 receipts and assessments Cs99.xls	Cherry sheet city, town and regional school districts, FY98 receipts and assessments Cs98.xls
Cherry sheet city, town and regional school districts, FY97 receipts and assessments Cs97.xls	Cherry sheet city, town and regional school districts, FY96 receipts and assessments Cs96.xls
Cherry sheet city, town and regional school districts, FY95 receipts and assessments Cs95.xls	Cherry sheet city, town and regional school districts, FY94 receipts and assessments Cs94.xls
Cherry sheet city, town and regional school districts, FY93 receipts and assessments Cs93.xls	Cherry sheet city, town and regional school districts, FY92 receipts and assessments Cs92.xls
Cherry sheet city, town and regional school districts, FY91 receipts and assessments Cs91.xls	Cherry sheet city, town and regional school districts, FY90 receipts and assessments Cs90.xls
Cherry sheet city, town and regional school districts, FY89 receipts and assessments Cs89.xls	Cherry sheet city, town and regional school districts, FY88 receipts and assessments Cs88.xls
Cherry sheet city, town and regional school districts, FY87 receipts and assessments Cs87.xls	Cherry sheet city, town and regional school districts, FY86 receipts and assessments Cs86.xls
Cherry sheet city, town and regional school districts, FY85 receipts and assessments Cs85.xls	Cherry sheet city, town and regional school districts, FY84 receipts and assessments Cs84.xls
Cherry sheet city, town and regional school districts, FY83 receipts and assessments Cs83.xls	Cherry sheet city, town and regional school districts, FY82 receipts and assessments Cs82.xls
Cherry sheet city, town and regional school districts, FY81 receipts and assessments Cs81.xls	

FY2001 municipal revenue growth factor Mrgf01.xls	FY2001 municipal revenue growth factors (file contains spreadsheet showing the calculations for all municipalities) Mrgf01c1.xls
FY2000 municipal revenue growth factor Mrgf00.xls	FY2000 municipal revenue growth factors (file contains spreadsheet showing the calculations for all municipalities) Mrgf00c1.xls
FY99 municipal revenue growth factor Mrgf99.xls	FY99 municipal revenue growth factors Mrgf99c1.xls
FY98 municipal revenue growth factor Mrgf98.xls	FY98 municipal revenue growth factors Mrgf98c1.xls
FY97 municipal revenue growth factor Mrgf97.xls	FY97 municipal revenue growth factors used in calculating Chapter 70 aid Mrgf97b1.xls
Actual Local Aid Payments: Veterans, Blind Person & Surviving Spouse Payment Vbs.xls	FY96 municipal revenue growth factor Mrgf96.xls

Municipal Budgeted Revenues	
Revenues by source, FY81 through FY86 Revs8186.xls	Revenues by source, FY87 through FY99 Rev8799.xls
Revenues by source, FY00 Revs00.xls	Estimated Versus Actual Local Receipts, FY85 through FY99 Receipts.xls
Municipal Actual Expenditures	
General fund expenditures by function, FY87 Expfn87.xls	General fund expenditures by function, FY88 Expfn88.xls
General fund expenditures by function, FY89 Expfn89.xls	General fund expenditures by function, FY90 Expfn90.xls
General fund expenditures by function, FY91 Expfn91.xls	General fund expenditures by function, FY92 Expfn92.xls
General fund expenditures by function, FY93 Expfn93.xls	General fund expenditures by function, FY94 Expfn94.xls
General fund expenditures by function, FY95 Expfn95.xls	General fund expenditures by function, FY96 Expfn96.xls
General fund expenditures by function, FY97 Expfn97.xls	General fund expenditures by function, FY98 Expfn98.xls
General fund expenditures by function, FY99 Expfn99.xls	School vs total general fund expenditures, FY86 through FY99 Schv8699.xls

Municipal Data Bank Request Form

Please mail requests to:

Division of Local Services
Municipal Data Bank/Local Aid Section
PO Box 9490
Boston, MA 02205

E-mail to:

Databank@dor.state.ma.us

Fax: Municipal Data Bank/Local Aid Section (617) 626-2330

or phone: (617) 626-2300

Name: _____ Title: _____

Address: _____

Phone Numbers: (voice) _____ (fax) _____

Please send me a set of standard reports for the following municipality: _____

Further description of data needs: _____

_____

_____

_____

_____

_____

_____

_____

_____

I need the report(s) by the following date: _____